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# **CITY OF CHARLESTON**

## **NEW BUSINESS**

### **HANDBOOK**

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CITY OF CHARLESTON  
Office of the City Collector  
915 Quarrier Street, Suite 4  
Charleston, WV 25301  
(304)348-8024 | (304)347-1810 fax  
[www.cityofcharleston.org](http://www.cityofcharleston.org)  
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## **INTRODUCTION TO THE CITY OF CHARLESTON BUSINESS REGISTRATION, BUSINESS & OCCUPATION TAX, AND CITY SERVICE FEE REQUIREMENTS**

Congratulations on your new business opportunity and your investment in the City of Charleston. We hope your venture in our community proves to be prosperous and successful. As a new business, we would like to make you aware of the regulations and requirements for conducting business in our city.

The purpose of this handbook is to provide any prospective new business applicant of our tax, fee, and licensing requirements. The Office of the City Collector is responsible for registering all individuals/firms conducting business in the City of Charleston, and for collecting all taxes and fees due.

The Office of City Collector is located in the new City Service Center located at 915 Quarrier Street, Suite 4 (corner of Dickinson & Quarrier Streets). Our office is open daily, Monday through Friday, 8:00 a.m. to 5:00 p.m., except holidays. We are here to assist you with any questions or concerns you may have relating to your tax, fee, and licensing requirements and responsibilities.

Again, we wish you great success with your new business endeavor. The City recognizes the importance and encourages promoting and expanding new business in our community.

## STARTING A NEW BUSINESS: WHERE DO I BEGIN?

The first step in starting a new business in the City of Charleston is to obtain a *Business Registration Application* from the Office of the City Collector. Completion of the *Business Registration Application* is required by all businesses/individuals engaged in business activities within the City of Charleston, irrespective of whether or not such persons maintains a permanent place of business in the City of Charleston.

After you acquire and complete your *Business Registration Application*, you must then obtain an inspection and approval for occupancy of the premises from the City of Charleston Planning/Zoning, Building and Fire Departments before your application can be processed by the Office of the City Collector. As the applicant, it is your responsibility to contact these departments. These departments will ensure your proposed business location is in compliance with city zoning ordinances, building codes, and fire safety regulations respectively.

Upon obtaining approval from the Planning/Zoning, Building and Fire Departments, you can return your application to our office. Please make certain all fields and questions are completed and answered, your application is signed, all required documentation (i.e. health permit, liquor license, bond) and the appropriate fee is included, if applicable. Incomplete applications will not be processed, and returned to the applicant.

A *Business Registration Application* may require an annual fee, depending on the nature, location and classification of your business activity. If you are uncertain as to how your business activity should be classified, please contact our office. Once your application is received and processed, you will be issued an account number, and begin receiving quarterly *B&O Tax* and *CSF returns* through the mail.

## **BUSINESS & OCCUPATION TAX OVERVIEW**

The City of Charleston broadly imposes a Business and Occupation ("B&O") Privilege Tax upon all persons for the act or privilege of engaging in business activities within the City of Charleston. The term "business" shall include all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. In determining whether a business is engaged in for "direct or indirect economic gain or benefit", the lack of profit suffered in said activity is not relevant; nor is it material that the business was engaged in without profit as the primary motivation.

B&O Tax is measured by the application of rates against values of products, gross proceeds of sale, or gross income of the business, as the case may be. All persons engaging in business activities in the City of Charleston are subject to the B&O Tax unless specifically exempted by Chapter 110, Article II, Section 110-63 of the Code of the City of Charleston.

Certain occupations and business activities are classified, and the classifications are significant inasmuch as the tax liability varies because of the different rates established for the types of business activities engaged in by the taxpayer. The business activity usually determines the taxable classification, and where different business activities are conducted, the taxpayer is liable for tax under each taxable classification involved. If you are uncertain as to your business activity or how your business should properly calculate the tax, please contact our office.

For individuals or businesses that perform residential or commercial contracting activities, the Office of the City Collector has available, upon request, a *Construction Projects Handbook*. This handbook details the B&O Tax responsibilities of individuals in the construction industry.

In addition to registering with the Office of City Collector, all contractors must also register with the City of Charleston Building Department. If you have any questions or concerns regarding your contractor registering status, please contact the Building Department at (304)348-6833.

## **BUSINESS & OCCUPATION TAX FREQUENTLY ASKED QUESTIONS (FAQ'S)**

### **Q. WHO IS REQUIRED TO FILE?**

**A.** All persons who are engaged in business within the City of Charleston are required to file *B&O Tax returns*. Persons domiciled outside the city limits who (a) lease tangible personal property to lessees in the municipality, or (b) perform construction or installation contracts in the municipality, or (c) render services to others therein, are doing business in the municipality, irrespective of the domicile of such persons, and irrespective of whether or not such persons maintain a permanent place of business in the City of Charleston.

In addition, persons domiciled outside the City of Charleston who sell or deliver tangible personal property to persons inside the city limits are doing business in the city, irrespective of the domicile of such persons, and irrespective of whether or not such persons maintain a permanent place of business in the City of Charleston.

Persons domiciled in and having a place of business in Charleston who (a) sell or lease personal property to buyers or lessees outside the municipality, or (b) perform construction or installation contracts outside the municipality, or (c) render services to others outside the city, are doing business both within and without the city. Whether or not such persons are subject to B&O Tax depends on the kind of business and the manner in which it is transacted. The following general principles determine tax liability under the municipal B&O Tax.

#### Selling Personal Property:

Gross income or gross proceeds of sales derived from sales within West Virginia, which is not taxed or taxable by any other municipality are included in the measure of Charleston B&O Tax if the sales are either directed from a city location, or if the taxpayer's principal West Virginia offices is located in the City of Charleston.

If the taxpayer has only one office location, and this office is located within the City of Charleston, and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by the city.

#### Construction or Installation Contracts in the City of Charleston:

When the business involves a construction or installation contract in Charleston, no deduction from the measure of the tax is permitted, even though the contractor is domiciled outside the city, and maintains a place of business outside the municipality.

#### Construction or Installation Contracts Outside the City of Charleston:

When the business involves a construction or installation contract outside the City of Charleston, the tax does not apply to any part of the income derived therefrom, even though the contractor is domiciled in the city, and maintains a place of business therein, which may contribute to the contract performed outside the municipality.

### Rendering Services:

Gross income or gross proceeds of sales derived from services within West Virginia, which is not taxed or taxable by any other municipality are included in the measure of Charleston B&O Tax if the services are either directed from a City of Charleston location, or if the taxpayer's principal West Virginia office is located in the City of Charleston.

If the taxpayer has only one office location, and this office is located within the City of Charleston, and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by the city.

If you are uncertain if your business activity is subject to B&O Tax, please contact our office.

### **Q. MY BUSINESS IS ALREADY REGISTERED WITH THE STATE OF WEST VIRGINIA. DO I STILL NEED TO REGISTER WITH THE CITY OF CHARLESTON?**

**A.** Yes. The City of Charleston is a separate and distinct entity from the State of West Virginia.

### **Q. WHAT IS GROSS INCOME?**

**A.** Gross income means the gross receipts of the taxpayer, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any expense whatsoever.

### **Q. WHEN ARE B&O TAX RETURNS DUE?**

**A.** B&O Tax returns are due within one month following the end of the taxable quarter. Quarterly payments are due in April, July, October and January. Penalty and interest will be applied against any return that is received after these months.

### **Q. WHAT ARE THE TAX RATES?**

**A.** The tax rate depends on the classification of your business activity. See tax table below:

<u>Classification</u>	<u>Rate Multiplier</u>
1. Production of Natural Resources (1%)	0.01
3. Retailers (1/2 of 1%)	0.005
4. Wholesalers (15/100 of (1%))	0.0015
5. Electric Power (sales & lighting) (4%)	0.04
6. Electric Power (other sales/demand charges) (3%)	0.03
7. Natural Gas Companies (3%)	0.03
8. Water Companies (4%)	0.04
9. All Other Public Utilities (2%)	0.02
10. Contracting (2%)	0.02
11. Amusement (1/2 of 1%)	0.005
12. Service/All Other Businesses (1%)	0.01
13. Rent/Royalties (1%)	0.01
14. Banking/Other Financial (1%)	0.01

**Q. WHAT ARE THE PENALTY & INTEREST RATES?**

A. The tax, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due. The penalty shall be 5% for the first month, or fraction thereof, and 1% of the tax for each succeeding month or fraction thereof.

**Q. AM I REQUIRED TO FILE EVEN IF I HAD NO INCOME DURING A PERIOD?**

A. Yes. All individuals who usually conduct taxable business activity within the Charleston, but have no business activity during a particular reporting period must file a "zero" return.

**Q. CAN I PAY MY B&O TAX ANNUALLY?**

A. If your total tax liability to the City of Charleston is less than \$200.00/year you can request and annual filing status. **This request must be made in writing.**

**Q. CAN I USE MY CREDIT OR DEBIT CARD TO PAY THE TAX?**

A. Yes. Payments can be made on-line at <https://charlestonpaymentsonline.org>

**Q. CAN I FILE MY RETURN ELECTRONICALLY?**

A. Yes. You can file your return on-line and make your payment at <https://charlestonpaymentsonline.org>.

**Q. WHAT IF I OVERPAID THE TAX, CAN I RECEIVE A REFUND?**

A. Yes. Any taxpayer claiming to have overpaid any tax, interest, or penalty shall file a claim in writing to the City Collector within three years after the due date of the return or within two years from the date the tax was paid, whichever such period expires the later, or if no return was filed by the taxpayer, within two years from the time the tax was paid.

**Q. WHAT IF I UNDERPAY OR FAIL TO PAY THE TAX?**

A. If you underpay or fail to pay the tax, the City Collector may, at any time, issue an assessment. Upon receiving an assessment, you have thirty (30) days to: (1) remit the assessment balance due, or (2) contest the assessment and file a Petition for Reassessment, either in person or via certified mail. If you fail to comply with either number (1) or (2) above, the assessment will become final and conclusive, and a lien will be filed against you.

**Q. HOW DO I CONTEST AN ASSESSMENT?**

A. To contest an assessment, you must file a *Petition for Reassessment* with the City Collector, either in person or by certified mail within 30 days from the date of the assessment. Upon receipt of a timely filed petition, the City Collector will schedule an administrative hearing within 90 days of the filing of the *Petition for Reassessment*, and provide the taxpayer written notice of the date, time, and location of the hearing. The hearing will be informal, and conducted in an impartial manner by the City Collector, or a hearing examiner designated by the City Collector. The burden of proof shall be upon the taxpayer to show the assessment is incorrect and contrary to law, in whole, or in part.



## CITY SERVICE FEE OVERVIEW

The City of Charleston imposes a two and a half dollars (\$2.50) per week City Service Fee ("CSF") upon all full-time/part-time employees and self-employed individuals who regularly report to work at a physical location, or work from home within the City of Charleston. Employers are required to withhold two and a half dollars per week from their employees' pay. The fee is then remitted quarterly to the Office of the City Collector. Self-employed individuals will remit the fee on their own. CSF payments not received within one month following the end of the calendar quarter will be subject to penalties and interest.

If you work two jobs in Charleston, and the fee is being deducted by both of your employers, simply complete a *Prior Payment Form* (CSF-1). Fill out area one (1) and sign area two (2). One of your employers must complete area three (3) and sign area four (4). Once the completed form is signed, it should then be given to your second employer and retained by them. ***THE PRIOR PAYMENT FORM SHOULD NOT BE SENT TO THE OFFICE OF CITY COLLECTOR.***

If the fee was withheld from your pay in error, simply complete a *Refund Claim Form* (CSF-5), attach a copy of your paystub(s) or some other documentation showing the fee was deducted by mistake, and return to the Office of the City the Collector. This form must be received within thirty (30) days following the receipt of payment from your employer.

**If your business is exempt from our Municipal Business & Occupation Tax, but maintains an office/location in Charleston, you are still required to withhold the fee from your employees.**

## **CITY SERVICE FEE FREQUENTLY ASKED QUESTIONS (FAQ'S)**

### **Q. WHO IS REQUIRED TO FILE?**

A. All full-time/part-time employees and self-employed individuals who regularly report to work at a physical location, or work from home within the City of Charleston. Employers will deduct the fee from their employees pay, and remit it on their behalf. Self-employed individuals will remit the fee on their own.

### **Q. WHEN ARE CSF RETURNS DUE?**

A. CSF returns are due within one month following the end of the quarter. Quarterly payments are due in April, July, October and January. Penalty and interest will be applied against any return that is received after these months.

### **Q. WHAT ARE THE INTEREST AND PENALTY RATES?**

A. The fee, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due. The penalty shall be 5% for the first month, or fraction thereof, and 2% of the fee for each succeeding month or fraction thereof.

### **Q. MY EMPLOYEES ARE NOT PAID WEEKLY. HOW DO I CALCULATE THE CSF AMOUNT(S) TO WITHHOLD FROM THEIR PAY?**

A. Please refer to the *Employer Worksheet* (CSF-4) to determine the amount(s) to withhold based on a weekly, bi-weekly, monthly, or bi-monthly pay.

### **Q. WHAT IF I WORK TWO JOBS WITHIN THE CITY? DO I HAVE TO PAY THE FEE TWICE?**

A. No. Simply complete a CSF-1 *Prior Payment Form* and give it to your second employer. Once this form is received by your second employer, they are no longer required to withhold the fee.

### **Q. ARE NON-PROFIT ENTITIES, RELIGIOUS ORGANIZATIONS, OR OTHER BUSINESSES THAT ARE EXEMPT FROM BUSINESS & OCCUPATION TAX REQUIRED TO DEDUCT THE FEE FROM THEIR EMPLOYEES?**

A. Yes. All businesses and self-employed individuals working in the City of Charleston are required to withhold and remit the fee.

### **Q. RATHER THAN DEDUCTING THE FEE FROM MY PAY, CAN MY EMPLOYER PAY THE FEE FOR ME?**

A. There is no provision in Chapter 6, Article II of the Code of the City of Charleston prohibiting your employer from paying the fee for you; however, it may be considered taxable income for federal and state tax purposes. Employers should consult their tax advisor for more information.

**Q. CAN I GET A REFUND IF MY EMPLOYER DEDUCTED THE FEE IN ERROR?**

A. Yes. If your employer has withheld the CSF, but has not yet remitted the fee for the particular quarter, you will need to request the refund from your employer. If your employer has already remitted the fee for the particular quarter, simply complete a CSF-5 *Refund Claim Form* and remit it to the Office of the City Collector. This form must be received by our office within thirty (30) days following the receipt of payment from your employer. Otherwise, you will have to seek a refund from your employer.

**Q. CAN I PAY THE CITY SERVICE FEE ANNUALLY?**

A. No. Unfortunately, our fee and revenue system will not permit us to handle annual payments of the fee at this time.

**Q. ARE THERE A MINIMUM NUMBER OF HOURS YOU HAVE TO WORK IN ORDER TO BE REQUIRED TO PAY THE FEE?**

A. No. All part-time employees are required to pay the fee.

**Q. DOES AN EMPLOYEE HAVE TO PAY THE FEE IF THEY ARE ON PAID LEAVE, VACATION, PAID SICK LEAVE, PAID LEAVE OF ANY KIND, OR OUT OF TOWN ON BUSINESS?**

A. Yes. The fee continues to apply with respect to an employee who, prior to the paid out of office time, was responsible for the fee.

**Q. CAN I USE MY CREDIT OR DEBIT CARD TO PAY THE FEE?**

A. No. Currently, the payment options accepted by the City are check and cash. We are looking at the possibility of adding other payment options in the near future, including credit and debit cards, as well as on-line payments.

RTS ACCOUNT #: \_\_\_\_\_

B&O: Yes / No

CSF: Yes / No

BL: Yes / No

CLASS CODE(S): \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

License Fees: \_\_\_\_\_

Penalty: \_\_\_\_\_

TOTAL PAID: \_\_\_\_\_

## BUSINESS REGISTRATION

City of Charleston  
915 Quarrier St., Suite 4  
Charleston, WV 25301  
Phone: (304)348-8024  
www.cityofcharleston.org



**IMPORTANT:** This is a four page application. All applicable questions must be answered in order to properly classify business activities. Incomplete forms will delay processing of your application.

### Section I. General Information:

1. Company Name: \_\_\_\_\_

2. DBA: \_\_\_\_\_

3. Federal Employer ID/Social Security Number\*: \_\_\_\_\_

4. Contact Name: \_\_\_\_\_

5. Mailing Address: \_\_\_\_\_

6. City \_\_\_\_\_ 7. State \_\_\_\_\_ 8. Zip Code \_\_\_\_\_

8. Contact Phone Number: \_\_\_\_\_ 9. Contact Fax Number \_\_\_\_\_

9. Contact Mobile Number: \_\_\_\_\_ 10. E-mail Address: \_\_\_\_\_

11. Do you have a physical location in Charleston: Yes / No If you circled yes you **Must** complete Section II and Section III of this application.

12. Physical address of business \_\_\_\_\_

13. City \_\_\_\_\_ 14. State \_\_\_\_\_ 15. Zip Code \_\_\_\_\_

16. Local Phone Number: \_\_\_\_\_

17. Date of WV Incorporation if applicable \_\_\_\_\_

18. Date business began operation in Charleston \_\_\_\_\_

19. Does this business own the property on which it is located? \_\_\_\_\_

If not, who is the owner? \_\_\_\_\_

Owner's address \_\_\_\_\_

Owner's phone ## \_\_\_\_\_

RTS ACCOUNT # : \_\_\_\_\_

City Official Use Only

20. Do you sell at? \_\_\_\_\_ Retail \_\_\_\_\_ Wholesale \_\_\_\_\_ Manufacturing

21. Does your business contain vending machines? \_\_\_\_\_ If so, who is the owner and their address?

22. Description of business \_\_\_\_\_

23. Do you own rental property in the City of Charleston? Yes / No If Yes, how many units: \_\_\_\_\_

If you own more than **1 rental unit**  
in **Charleston** you **Must** complete  
**Section II** of this application.

**Please attach a sheet listing all rental property that you own in the City of Charleston.**

24. Is this a Home Based Business: Yes / No **Home Based Business-** A business that is operated  
out of a personal residence; does not have a store  
front.

25. Ownership Type:

\_\_\_\_\_ Proprietorship \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_ Non-Profit \_\_\_\_\_ Other  
(Include copy of 501 (3) (c))

List all principle officers, proprietors, partners or any individual owning more than 25% of the business:

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

**Privacy Act Statement**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party.

**Authorized Signature of Business:** By signing below, I do hereby certify and declare, under penalty of perjury, that the information furnished in this application is true, complete and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Owner or Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

RTS ACCOUNT # : \_\_\_\_\_

City Official Use Only

**Section II. Business License Category:** (Only complete this section if you answered yes to Question #11 or if you own more than 1 rental unit in Charleston)

1. Select the appropriate license(s) for your business in **Part A**. All businesses with a storefront or a physical location within the City of Charleston are required to purchase a General Business License. Sales of beer or liquor, or street vending activities require an additional license. If your business intends to sell beer or liquor, you **must** attach a copy of your WV ABCC License. If your business desires to engage in street vending in the downtown central business district, you **must** provide Proof of Liability Insurance in the aggregate sum of \$500,000, adding the City as an additional insured, and you **must** enter into a Hold Harmless Agreement with the City. Please be aware street vending is only permitted in designated areas. See street vendor rules and regulations and street vendor map for details.
2. Complete **Part B** in its entirety. If your business intends to sell or serve prepared food, you **must** attach a copy of your Kanawha County Health Permit. If your business desires to purchase gold, silver or other precious metals, jewels or other products, you **must** comply with the requirements of §18-863 of the Charleston Municipal Code to report your purchases to the Charleston Police Department. If your business intends to conduct door-to-door sales or engage in home solicitation, a \$3,000 surety bond **must** be posted for **each** sales representative.

3. Sign and date the application in **Part C**.

**Part A:**

**General Business:**

\_\_\_ **0. GENERAL BUSINESS (\$20.00)**

**Beer - Must attach valid WV ABCC License**

- \_\_\_ 1. Distributor (\$250.00)  
\_\_\_ 2. Dispenser (\$100.00)  
\_\_\_ 3. Club (\$100.00)  
\_\_\_ 4. Class A Retail (\$100.00)  
\_\_\_ 5. Class B Retail (\$15.00)

**Liquor - Must attach valid WV ABCC License**

- \_\_\_ 6. Private Club Less than 1000 members (\$500.00)  
\_\_\_ 7. Private Club More than 1000 members (\$1,250.00)  
\_\_\_ 8. Fraternal, Veterans or Non -Profit Social Clubs (375.00)

**Street Vending - Must provide Proof of Liability Insurance and enter into a Hold Harmless Agreement with the City.**

- \_\_\_ 9. Street Vending (\$20.00)  
Designated Street Vending  
Space \_\_\_\_\_

(to be completed by City staff in consultation with applicant)

**Part B:**

A. Does your business purchase gold, silver or other precious metals, jewels or products? Yes / No  
If yes, see City Code §18-863

B. Does your business sell? Beer: Yes / No Liquor: Yes / No If Yes, you **Must** attach your ABCC license

C. Does your business sell or serve prepared food? Yes / No If Yes, you **Must** attach a copy of your Kanawha County Health Permit

D. Does your business conduct home solicitations or door-to-door sales? Yes / No  
If Yes, you **Must** post a \$3,000 surety bond for **each** sales representative.

**Part C: Authorized Signature of Business:** By signing below, I do hereby certify and declare, under penalty of perjury, that the information furnished in this application is true, complete and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Owner or Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

RTS ACCOUNT # : \_\_\_\_\_

City Official Use Only

### Section III. Planning/Zoning & Property Certification:

It is the responsibility of each applicant upon an **initial** application for a city business license/registration to first ascertain inspection and approval for occupancy of the premises from the Planning/Zoning, Building and Fire Departments. **The information in the box below is for a new business, an existing business with a new owner, or an existing business in a new location within the City of Charleston.**

#### **\*\*Do Not Submit Application Until You Have Contacted the Offices Below\*\***

##### **TO BE COMPLETED BY: ZONING/PLANNING DEPARTMENT**

Phone Number: (304)348-8105

1. Was the business location previously occupied? ☐ Yes ☐ No
2. Is the proposed business a continuation of that previous type of business? ☐ Yes ☐ No
3. Has the applicant confirmed the zoning of this location? ☐ Yes ☐ No
4. Does this business conform to the current zoning code? ☐ Yes ☐ No
5. What is the Zoning District of this proposed business: \_\_\_\_\_
6. Applicable Section of the Zoning Ordinance: \_\_\_\_\_
7. Has the Planning Office approved the proposed business? ☐ Yes ☐ No

If no, the reasons are as follows: \_\_\_\_\_

Approved By: \_\_\_\_\_  
Planning Official

Date: \_\_\_\_\_

##### **TO BE COMPLETED BY: BUILDING DEPARTMENT**

PHONE NUMBER: (304)348-6833

Approved By: \_\_\_\_\_  
Building Official

Date: \_\_\_\_\_

##### **TO BE COMPLETED BY: FIRE DEPARTMENT**

PHONE NUMBER: (304)348-8058

Approved By: \_\_\_\_\_  
Fire Department Official

Date: \_\_\_\_\_



# BUSINESS AND OCCUPATION TAX RETURN CITY OF CHARLESTON

P.O. Box 7786  
CHARLESTON, WV 25356  
Phone: (304)348-8024 Fax: (304)347-1810  
Pay online at: [www.cityofcharleston.org](http://www.cityofcharleston.org)



## THIS SECTION MUST BE COMPLETED

ACCOUNT #: \_\_\_\_\_ TAX QUARTER: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE#: \_\_\_\_\_

SEE REVERSE  
FOR INSTRUCTIONS



## COMPUTATION OF QUARTERLY TAX

CLASS CODE	BUSINESS CLASSIFICATION	GROSS AMOUNT	RATE MULTIPLIER	TAX DUE
1	Value of Production of Natural Resources (1%)		0.01	
3	Retailers (1/2 of one percent)		0.005	
4	Wholesalers (15/100 of one percent)		0.0015	
5	Electric Power Companies (4%) <small>(sales &amp; demand charges domestic purposes &amp; commercial lighting)</small>		0.04	
6	Electric Power Companies (3%) <small>(all other sales &amp; demand charges)</small>		0.03	
7	Natural Gas Companies (3%)		0.03	
8	Water Companies (4%)		0.04	
9	All Other Public Utilities (2%)		0.02	
10	Contracting* (2%) <small>(totals from worksheet on back)</small>		0.02	
11	Amusement (1/2 of one percent)		0.005	
12	Service & All Other Business (1%)		0.01	
13	Rents & Royalties (1%)		0.01	
14	Banking & Other Financial Institutions (1%)		0.01	
TOTAL TAX DUE				

\*If you are reporting contracting income, you must complete worksheet A on back of form.



PLEASE CHECK BOX IF ADDRESS  
HAS CHANGED.

UNDER PENALTIES OF PERJURY, I DECLARE  
THAT I HAVE EXAMINED THIS RETURN AND TO  
THE BEST OF MY KNOWLEDGE AND BELIEF, IT  
IS TRUE, CORRECT AND COMPLETE.

A SERVICE FEE WILL BE CHARGED  
FOR ALL RETURNED CHECKS.

THIS RETURN WITH PAYMENT TO COVER TAX DUE MUST BE  
RECEIVED WITHIN ONE MONTH FROM END OF PERIOD COVERED.

TYPE OR PRINT NAME AND TITLE OF PREPARER

X

PREPARER'S SIGNATURE AND DATE

**SIGNATURE REQUIRED**

OFFICE USE ONLY

INSTRUCTIONS



1. Determine your Business Classification(s) and corresponding rate(s) from the tax table.
2. Determine your Charleston B&O taxable gross income for each of the classifications and enter it in the appropriate box. (Contracting class instructions are listed below.)
3. Determine your taxes due by multiplying the rate by the taxable income.  
(example: \$10,000 in gross taxable income times a service rate of 1.00% or .01 equals a B&O tax due of \$100). **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being sent back to you.**
4. **Sign the return. THIS RETURN IS INVALID UNLESS IT IS SIGNED.**
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
6. **If your business or rental property has been closed or sold, please send a written statement detailing the status of the business, the date of the change, and requesting the account be closed or put on our inactive list.**
7. If your return is received after the due date, you will be sent a letter for penalties and interest due.
8. Please make checks payable to: City of Charleston
9. Mail payments and/or correspondence to: City Collectors Office, P.O. Box 7786, Charleston, WV 25356
10. If you have any questions, please call us at (304) 348-8024 or via email at [cityofcharleston.org](mailto:cityofcharleston.org).

**Our office is open daily, Monday through Friday from 8:00 a.m. to 5:00 p.m., except holidays.**

### **TO BE COMPLETED BY CONTRACTORS ONLY**

PROJECT NAME		GROSS TAX AMOUNT	TAX RATE	TAX DUE
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
<b>TOTALS</b>				

### **CONTRACTING INSTRUCTIONS**

1. Please complete one line for each project that you received payment (if additional lines are needed please attach an additional letter).
2. List the name of the project, the gross amount received and calculate the tax amount due.
3. Transfer the total tax amount due to the front of the return in the contracting (class code 10) tax due field.

#### **Privacy Statement Act**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of service fees.



# CITY SERVICE FEE CITY OF CHARLESTON, WV

P.O. Box 7786  
CHARLESTON, WV 25356  
Phone: (304)348-8024 Fax: (304)347-1810  
[www.cityofcharleston.org](http://www.cityofcharleston.org)  
Email: [citycollector@cityofcharleston.org](mailto:citycollector@cityofcharleston.org)

## THIS SECTION MUST BE COMPLETED

ACCOUNT #: \_\_\_\_\_ FEE QUARTER: \_\_\_\_\_  
Business Name: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_

CITY OF CHARLESTON, WV  
CITY SERVICE FEE  
CHARLESTON CITY COLLECTOR

## CSF REMITTANCE FORM

See instructions on the  
reverse side of this form ►

Form **CSF-2**  
(Rev.7-2012)

Number of Employees in Charleston: \_\_\_\_\_  
Number of Self-Employed in Charleston: \_\_\_\_\_  
Total Number of Workers in the City: \_\_\_\_\_

Amount of City Service Fee  
Required to be Remitted  
This Period: \$ \_\_\_\_\_

Physical Location of Business in Charleston, WV: \_\_\_\_\_  
Contact Phone Number for Preparer: \_\_\_\_\_

### Privacy Statement Act

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☐ PLEASE CHECK BOX IF ADDRESS HAS CHANGED.

FOR OFFICE USE ONLY

A SERVICE FEE WILL BE CHARGED FOR ALL RETURNED CHECKS.

UNDER PENALTIES OF PERJURY, I DECLARE  
THAT I HAVE EXAMINED THIS RETURN AND TO  
THE BEST OF MY KNOWLEDGE AND BELIEF,  
IT IS TRUE, CORRECT AND COMPLETE.

TYPE OR PRINT NAME AND TITLE OF PREPARER

X

PREPARER SIGNATURE AND DATE

# CSF Instructions for Employer and Self-Employed Remittance Form

1. Complete, sign and date this return. **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being returned to you.**
2. It must be accompanied by the required remittance no later than the last day of the month succeeding the close of each calendar quarter.
3. Employers must use this form to remit amounts withheld from employees and amounts received from certain self-employed persons who are members or partners of the Employer. Self-employed persons who are not members or partners of an Employer must use this form to remit the amount of **City Service Fee** due.
4. The amount of fee required to be remitted shall be \$2.50 times the number of calendar weeks ending in such calendar quarter during which the self-employed and/or employee worked in the City as a sole proprietor, member of a firm or as a employee. For example, if the self-employed individual/member/employee works the entire quarter the amount due shall be \$32.50.
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
6. **Employers must retain Worksheet Form CSF-4 that corresponds to this return.**
7. If your return is received after the due date, you will be sent a letter for penalty and interest due.
8. Please make checks payable to: City of Charleston
9. Mail payments and/or correspondence to: City Collector's Office, P.O. Box 7786, Charleston, WV 25356
10. For further information, please refer to the City Service Fee Administrative Regulations available at [www.cityofcharleston.org](http://www.cityofcharleston.org) or call the Charleston City Collector's Office at (304)348-8024.

Our office is open daily, Monday through Friday from 8:00 a.m. to 5:00 p.m., except holidays.

**Please note that only this remittance form will be accepted. Any change or modification to this form will also result in your return being returned to you.**

## Prior Payment Form

► See instructions below.  
Please type or print legibly.

Form **CSF-1**  
(Rev. 12-2007)

### Instructions for Prior Payment Form

Use this form only if the employee would be subject to the fee more than once for the same week of employment in Charleston because of multiple employments. An Employee uses this form to designate that the Employer specified in this form will withhold, collect, and remit the fee. The Employee and a representative of Employer #1 must sign this form and Employer #2 must retain it. Misuse of the form will subject the parties to penalties. For further information, please refer to the City Service Fee Administrative Regulations available at [www.cityofcharleston.org](http://www.cityofcharleston.org) or call the City Collector's Office (304)348-2024.

### 1. Enter Employee Information.

Full Name	Employee's Identification Number
Mailing Address (number and street)	Phone Number
City, state and ZIP code	

### 2. Employee Statement:

I am presently employed at more than one job in the City of Charleston, West Virginia subjecting me to withholding for the City Service Fee more than one time for each week. I hereby request that the Employer in possession of this form (Employer #2) not withhold the City Service Fee because Employer #1 (listed below) is withholding the City Service Fee for each period for which the fees accrue. I agree to notify Employer #2 immediately upon the foregoing statement being no longer accurate (due to change in employment, location of employment or otherwise). Under penalty of perjury, I declare that the foregoing statement is true, correct and complete to the best of my knowledge.

Employee's Signature	Date Signed
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### 3. Enter Employer #1 Information.

Name	Employer's Identification Number
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### 4. Employer Acknowledgement:

I am authorized and designated by Employer #1 named herein to review and confirm this form and I have reasonable familiarity with the Employee who signed above. Upon such review, I have no reason to believe that any statement made in this form is untrue or misleading in any respect.

Type or Print Name of Employer Representative	Employer Representative Signature
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#### Privacy Act Statement

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CITY OF CHARLESTON, WV  
City Service Fee  
Office of the City Collector

## Employer Worksheet

\*\*See instructions below.  
Please type or print legibly.

Form **CSF-4**  
(Rev. 12-2015)

<b>Period Ended</b>	<b>Due Date</b>	<b>Number of Employees and Self Employed Persons Included</b>		
Employer Name		Employer's Identification Number		
Mailing Address (number and street)		Phone Number		
City, State, and Zip Code				
<b>Basis of Computation (choose one)</b>	Weekly <input type="checkbox"/> \$2.50	Bi-Weekly <input type="checkbox"/> \$5.00	Semi-Monthly <input type="checkbox"/> \$5.41	Monthly <input type="checkbox"/> \$10.83

	A	B	C	D
	Pay Period or Week Ending Date	Number of Employees in Charleston	Number of Self-Employed in Charleston	Total
a				
b				
c				
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
<b>X</b>	<b>TOTAL</b>			

By signing below, I attest I have prepared this Employer Worksheet (CSF-4), and it is true and accurate to the best of my ability. I also understand this form is to be retained by the Employer.

Type or Print Name and Title of Preparer	Preparer Signature and Date
--	-----------------------------

### Instructions for Employer Worksheet

This form must be completed based on the Basis of Computation method above chosen by the Employer disclosed on the worksheet, as explained in the administrative regulations. The dates entered in lines "a" through "m", Column A shall be the ending dates for each weekly, bi-weekly, semi-monthly, or monthly pay period, depending on the period used and elected by the Employer, throughout the entire reporting period. The total in line X, Column D is multiplied by the appropriate rate (depending upon the Basis of Computation withholding method) to determine the total City Service Fee to be remitted for the reporting period. **This form must be signed and retained by the Employer.** For additional information, please refer to the City Service Fee Administrative Regulations available on the city's website at [www.cityofcharleston.org](http://www.cityofcharleston.org), or by calling or emailing the City Collector's Office at (304)348-8024 or [citycollector@cityofcharleston.org](mailto:citycollector@cityofcharleston.org).

## Refund Claim Form

► See instructions below.  
Please type or print legibly.

### 1. Enter Employee Information.

Full Name	Employee's Identification Number
Mailing Address (number and street)	Phone Number
City, state and ZIP code	

### 2. Enter Claim Information.

Employer Name and Identification Number	
Amount of Refund Claimed (cannot exceed \$32.50)	
State all reasons for claim (attach copy of pay stub(s) reflecting fee withheld from pay during period)	

### 3. Employee Statement:

I hereby request a refund of amounts of the fee withheld as specified. I consent to the Charleston City Collector's verification of information in this form by contacting the Employer named herein or otherwise. Under penalties of perjury, I declare that the foregoing statement is true, correct and complete to the best of my knowledge.

Employee's signature	Date signed
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### Instructions for Prior Payment Form

Use this form only if the Employee is claiming a good faith refund of amounts withheld and paid over by the Employer identified. A copy of a pay stub reflecting withholding by the Employer must accompany this form. This form must be filed within 30 days after the fee is paid over to the Charleston City Collector by the Employer that withheld the fee from the Employee. If the Employer remits the fee prior to the due date, then the form must be filed within 30 days after the due date of the remittance. Misuse of this form is prohibited. The Employee must state all reasons supporting the claim in the space indicated (or in an attached sheet) and a copy of all relevant pay stubs must accompany the form. All refund claims shall be timely mailed to the Charleston City Collector, 915 Quarrier St. Suite 4, Charleston, WV 25301. For further information, please refer to the City Service Fee Administrative Regulations available at [www.cityofcharleston.org](http://www.cityofcharleston.org) or call the Charleston City Collector's Office at (304)348-8024.

### Privacy Act Statement

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